

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Charter School of the Dunes (9310)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$101,374	\$103,285	\$135,376	n/a	34%	31%
	11100 Regular Programs; Elementary	\$0	\$1,202,413	\$1,111,689	\$1,051,889	n/a	-13%	-5%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$197,847	\$250,448	n/a	n/a	27%
	12520 Culturally Different; Compensatory	\$0	\$44,107	\$41,722	\$1,623	n/a	-96%	-96%
	12610 Learning Disability	\$0	\$0	\$0	\$107,317	n/a	n/a	n/a
	14100 Summer School Programs; Elementary	\$0	\$0	\$49,086	\$0	n/a	n/a	-100%
	16200 Preventive Remediation	\$0	\$19,113	\$28,185	\$89,250	n/a	367%	217%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$67,812	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$0	\$2,788	\$18,276	\$0	n/a	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$13,850	\$22,905	\$56,263	n/a	306%	146%
	24100 Office of The Principal	\$0	\$237,601	\$285,546	\$404,489	n/a	70%	42%
	26497 2007 Account Code - Teachers Retirement Fund	\$0	\$786	\$0	\$0	n/a	-100%	n/a
Student Academic Achievement Total		\$0	\$1,689,844	\$1,858,541	\$2,096,655	n/a	24%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$730	\$0	\$0	n/a	-100%	n/a
	21340 Health Services; Nurse Services	\$0	\$31,472	\$33,804	\$36,017	n/a	14%	7%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$73,778	\$157,989	\$82,399	n/a	12%	-48%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,459	\$40,822	\$19,903	n/a	> 500%	-51%
	23120 Board of Education; Service Area Assistants	\$0	\$278	\$280	\$774	n/a	179%	177%
	23190 Board of Education; Other Governing Body Services	\$0	\$4,197	\$2,633	\$305,855	n/a	> 500%	> 500%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$23,861	\$15,170	\$5,133	n/a	-78%	-66%
Student Instructional Support Total		\$0	\$136,775	\$250,698	\$450,081	n/a	229%	80%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$4,536	\$0	\$4,596	n/a	1%	n/a
	23160 Board of Education; Promotion Expenses	\$0	\$4,068	\$1,361	\$395	n/a	-90%	-71%
	25120 Fiscal Services; Service Area Direction	\$0	\$639,258	\$747,524	\$303,428	n/a	-53%	-59%
	25170 Fiscal Services; Internal Auditing	\$0	\$0	\$2,042	\$0	n/a	n/a	-100%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$250	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$475	\$2,000	\$112	n/a	-76%	-94%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$11,197	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$118,405	\$147,186	\$64,729	n/a	-45%	-56%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$0	\$93,637	\$62,295	\$139,746	n/a	49%	124%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$4,846	\$40,118	\$375	n/a	-92%	-99%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$43,375	\$2,037	\$16,821	n/a	-61%	> 500%
	26499 2007 Account Code - Other	\$0	\$19,588	\$4,287	\$0	n/a	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$44,582	\$41,254	\$41,709	n/a	-6%	1%
	26700 Operation and Maintenance of Plant Services; Insurance	\$0	\$17,615	\$23,454	\$22,554	n/a	28%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$4,956	n/a	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$0	\$4,313	\$10,162	\$3,327	n/a	-23%	-67%
	31200 Food Services Operations; Food Preparation and Dispensing	\$0	\$30,212	\$81,578	\$135,258	n/a	348%	66%
	31400 Food Services Operations; Food Purchases	\$0	\$143,187	\$156,279	\$59,157	n/a	-59%	-62%
	31900 Other Food Services	\$0	\$61	\$7,400	\$0	n/a	-100%	-100%
	33930 Latch Key Kid Program	\$0	\$28,849	\$34,729	\$30,171	n/a	5%	-13%
	33990 Other Community Services; Other	\$0	\$788	\$4,925	\$0	n/a	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$242,538	\$238,868	\$237,676	n/a	-2%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$287,070	\$228,869	\$179,544	n/a	-37%	-22%
Overhead and Operational Total		\$0	\$1,727,403	\$1,836,366	\$1,256,000	n/a	-27%	-32%
Nonoperational								

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Charter School of the Dunes (9310)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$7,417	\$24,965	n/a	n/a	237%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$190,851	n/a	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$16,483	\$0	\$0	n/a	-100%	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$158,876	\$149,818	n/a	n/a	-6%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$35,402	\$0	\$0	n/a	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$0	\$230,719	\$167,150	\$75,724	n/a	-67%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$74,843	n/a	n/a	n/a
Nonoperational Total		\$0	\$282,604	\$333,443	\$516,201	n/a	83%	55%
prorated								
	26491 2007 Account Code - PERF	\$0	\$2,776	\$0	\$0	n/a	-100%	n/a
	26492 2007 Account Code - Social Security	\$0	\$103,184	\$72,799	\$0	n/a	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$0	\$189,962	\$50,289	\$0	n/a	-100%	-100%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$13,434	\$11,198	\$0	n/a	-100%	-100%
prorated Total		\$0	\$309,356	\$134,286	\$0	n/a	-100%	-100%
Not Categorized								
	12000 2007 Account Code - Special Programs	\$0	\$147,352	\$154,886	\$80,830	n/a	-45%	-48%
Not Categorized Total		\$0	\$147,352	\$154,886	\$80,830	n/a	-45%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$0	\$1,948,799	\$1,966,457	\$2,096,655	n/a	8%	7%
Student Instructional Support	\$0	\$148,841	\$262,262	\$450,081	n/a	202%	72%
Overhead and Operational	\$0	\$1,765,738	\$1,851,173	\$1,256,000	n/a	-29%	-32%
Nonoperational	\$0	\$282,604	\$333,443	\$516,201	n/a	83%	55%
Not Categorized	\$0	\$147,352	\$154,886	\$80,830	n/a	-45%	-48%
Grand Total	\$0	\$4,293,335	\$4,568,221	\$4,399,768	n/a	2%	-4%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
	45.4%	43.0%	47.7%
	3.5%	5.7%	10.2%
	41.1%	40.5%	28.5%
	6.6%	7.3%	11.7%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	.0%	48.9%	48.8%	57.9%